
**THE INFLUENCE OF VILLAGE APPARATUS COMPETENCE, ORGANIZATIONAL
COMMITMENT, AND COMMUNITY PARTICIPATION ON VILLAGE FUND
MANAGEMENT ACCOUNTABILITY**

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ABSTRACT

This study aims to determine the effect of village apparatus competence, organizational commitment, community participation on village fund management accountability in the existing village in Bulukumpa sub-district, Bulukumba district. This type of research is quantitative research using primary data. The population used is 11 villages, and the sample is village fund management apparatus in Bulukumpa sub-district, Bulukumba district starting from the village head, village secretary, treasurer (head of financial affairs), head of affairs as many as 120 samples. data collection method using a questionnaire. The results showed that: (1) The competence of village officials had a positive and significant effect on the accountability of village fund management. (2) Organizational commitment has a positive and significant effect on village fund management accountability, (3) Community participation has a positive and significant impact on village fund management accountability, (4) Competence of village officials, organizational commitment and community participation have a simultaneous positive and significant effect on village fund management accountability. This shows that the better the competence of village officials, organizational commitment, and community participation, the better the accountability of village fund management will be.

Keywords: Competence of village officials, organizational commitment, community participation, accountability for village fund management

INTRODUCTION

The Indonesian government began to privilege villages as the gateway to national development by issuing Law No. 6 of 2014. Desa is indigenous villages or called by other names, is a unitary rule that has boundaries authorized to regulate and manage the affairs of government, the interests of the local community by community initiatives, the right of origin, and / or customary rights into a patent in the government system of the Unitary State of the Republic of Indonesia.

one can govern independently on the basis of, by and for the people. To realize good village governance, the principle of accountability is very important in order to create and maintain public trust in the performance of the village government. One form of responsibility for the public sector organization is financial reporting. Regarding the implementation of the government's obligations in fulfilling the people's mandate, it is carried out through the presentation of financial statements. This phenomenon is necessary to conduct research to measure the extent to which the village government is able to implement the principle of accountability in managing village funds. This research was conducted with villages at the village government level regarding the principles of accountability for fund management and the factors that influence it.

Reported from the online media Radar Selatan, the problems in the field showed that there were 87 who received a warning regarding the LPJ that was not on time. This is certainly not in line with the Regent's

regulation "Based on the provisions in Article 2 of Bulukumba Regent Regulation Number 69 of 2018 concerning Village Financial Management in Bulukumba Regency and the results (LPj) the Source of Fund Allocation of Village Funds for Fiscal Year 2019 and Phase III Village Funds for Fiscal Year 2019 must be reported no later than December 31, 2020, " according to the explanation of the Head of the Village Financial and Asset Administration Section for the Village Government of the Bulukumba DPMD, Fitriani.

As many as 109 villages in Bulukumba Regency, only 20 of them have completed their LPj. 87 villages were given a reprimand timed his finish LPJ until January 10, 2020. If there are still villages that has not deposited its report until a predetermined time limit, then it will coordinate to the inspectorate to conduct an investigation into the village -desa are related before the imposition of sanctions.

Mardiasmo (2009: 18) there are about nine characteristics of good governance, namely akuntabi l itas, transparency. participation, ef i ciency and effectiveness as responsiveness, consensus oriented, equity / k esederajatan and vision st r ategis. In this case, good governance, there Empa t things are done by sector accounting publ ic of transparency. accountability, efektivit axes and ef isien and participation. So to realize good governance and corporate governance in order to create a welfare society, diperlu right series of reforms in the sec tor publi k (public sector reform). Re dimensional formations sec tor publi k it t idak just simply change the format of the institution. aka n but includes renewal al at-a tool used un t uk supports Berja l her lembaga- l embaga public that economically, efficiently, effectively, t ransparan.dan accountability.

Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards provides an explanation of the existence of a clear relationship between agency theory and accountability. Source D aya M anusia (HR) is an important factor in the organi Sasi or government agency, because it is they who will run the operation of the organization.

The high competence of HR in an organization determines the quality of the organization. Thomas's research (2013) states that the lack of competence of village apparatus human resources is one of the obstacles in managing village funds. In line with this, Santoso (2016) states that human resource competence has a significant effect on regional financial accountability. According to Regulation No. 20 Year 2018 About the Financial Management of the village, the village chief to prepare reports on the implementation of APB village that will perik sa by Regent / Mayor k ota through camat and biasan yes in June to July.

Supreme Audit Agency (BPK) said in find their problems in the managing of funds village that comes from lack of knowledge of village officials in the governance and financial reporting that has the potential to fraud. This shows that there is still a need for guidance and supervision of the village government in managing village fund finances so that they become more accountable and transparent (Ministry of Finance of the Republic of Indonesia, 2016).

Leadership is one indicator of the competence of the village head. The success or failure of an organization is determined by many things, one of which is the leadership that runs within the organization (Fathoni et al., 2015). The better the government leaders know the benefit of society and have a working relationship together well with the community, then the community will be better to carry out and assist the government in managing the development program. Research by Wahyuni (2015) states that leadership style has a positive effect on employee performance.

Accounting for public sector organizations at the beginning of its development was prepared to provide information on the relationship between Stewards (government) and principals (society). Tuntu resulting tan will be accountability continue to grow, principals increasingly difficult to carry out management functions themselves. Because of these limitations, principals (community) entrust the management of their resources to parties who are considered more capable, namely Stewards (government). Research by Naimah (2017), obtained the results that community participation had a significant effect on village financial accountability.

Community participation does not only involve the community in making decisions in every development program, but the community is also involved in identifying problems and potentials that exist in the community (Tumbel, 2017). The management of village funds requires community participation, because one of the priorities for the use of village funds is community empowerment.

LITERATURE REVIEW

Accountability of Village Fund Management

Village Financial Management Principles according to Permendagri 113 of 2014 are managed based on transparent, accountable, participatory principles and are carried out in an orderly and budgetary discipline. According to (Mardiasmo 2009) accountability (accountability) is a broader concept of stewardship. Stewardship refers to the management of an activity economically and efficiently without being burdened with the obligation to report, while accountability refers to accountability by a steward to the giver of responsibility.

According to Sukasmanto in Sujarweni (2015, 32) explains bahwa Accountability involves the ability of the village government to account for the activities carried out in relation to the issue of development and village administration. The accountability in question mainly concerns financial matters.

Village Fund Management

As for the Regulation of the Minister of Finance Number 49 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds article 22 paragraph 2 reads: the implementation of activities financed from the Village Fund is prioritized to be carried out self-managed using local raw material resources, and strived to absorb more labor from the local village community.

Based on Government Regulation No. 47 in 2015 on the implementing regulations of Law No. 6 of 2014 on villages, namely: the village fund is a fund that is the source of its budget revenue and expenditure which aimed for the village that is transferred through the budget revenue and expenditure town and used for the cost of administering the government, the development process, coaching, and community empowerment.

Village Fund Management Principles

Transparent

According to Mahmudi (2011, 17-18) Transparency has the meaning of being transparent, which is the openness of the organization in providing information related to public resource management activities to stakeholders. Transparency also means an explanation of the management of public sector organizations about the activities, programs and policies that have been, are being and will be carried out along with the resources used.

Competence

Competence is a factor that distinguishes between someone who is able to show superior performance. According Wibowo (2009) argued that: Competence is an ability to un tuk execute or perform a job or task that is based on skills and knowledge and is supported by the work attitude demanded by the job.

Organizational Commitment

According Kreitner and Kinicki (2010: 166) The one in purpose with the commitment is an agreement to do something for yourself, other individuals, groups or organizations. Meanwhile, organizational commitment reflects the degree to which the individual identifies with the organization and is bound by its goals. According to Colquitt, LePine and Wesson (2015, 64) "Organizational Commitment is defined as the desire on the part of workers to remain members of the organization". Meanwhile, Organizational Commitment according to Wibowo (2016, 431) is "the feelings, attitudes and behavior of individuals who identify themselves as part of the organization, are involved in the process of organizational activities and are loyal to the organization in achieving organizational goals".

Public Participation

In the Indonesian dictionary, "participation is the participation of a person in an activity or taking part or participation". According to the Minister of Home Affairs Regulation Number 5 of 2007, "participation is the active participation and involvement of the community in the development planning process".

One of the goals that cannot be separated from community participation is in terms of decision making. Participation is intended as a tool to obtain information about the conditions, needs, and attitudes of the local community. The community in this case is included to follow and formulate everything to develop the village. Without community participation, development programs and projects will fail.

RESEARCH METHODS

Types and Sources of Data

This research is descriptive based using a quantitative approach, because it is presented using numbers and describes an event that has occurred in the past until now. This quantitative-based research is also carried out to test theories or tentative assumptions about whether they are true or not. Besides-based descriptive with quantitative approach, this study also included field research (field research), as implemented in the field in real life. Field of research carried out by exploring the data of the location or field of research, the respondents in some village in the District Bulukumpa Bulukumba district.

The objects of this research are several villages in Bulukumpa District, Bulukumba Regency. The types and sources of data that will be collected and used in this study are primary data, namely data and information obtained directly from relevant actors or informants. In this case, the researcher conducted a field study using a questionnaire.

Population and Sample

According to Supomo, population is a group of people, events, or things that have certain characteristics. The population of this study is the village fund manager in Bulukumba Regency, consisting of: the village head, the village secretary, the treasurer, and the Kaur element. The sampling technique used is Proportionate Stratified Random Sampling. The population used in this study there was people who become devices village in the District Bulukumba. The sampling strata are coastal villages, lowland villages, and highland/mountainous villages. The total sample in penelitan are one hundred five fifty villagers in kec a matan Bulukumpa Kab. Bulukumba.

Data Collection Method

In the implementation of primary data collection, researchers used a questionnaire distribution technique. The technique is implemented by the method of data collection is done by way of giving a list of questions to the respondent to include some alternative answers. The data collection process is carried out by the author by making a list of questions and statements which are then given to respondents to be answered using the alternative answers that have been provided.

Research and Measurement Variables

Researchers in this case want to know the effect of the relationship between accountability, competence, commitment and community participation in managing village funds. Penelitian using the measurement scale interval, the scale of measurement used to quantify a particular phenomenon and provide value to the preference. This interval scale uses a Likert scale instrument.

Data Analysis Techniques

Validity Test

Validity or validity shows the extent to which the measuring instrument is able to measure what it wants to measure. Validity test is used to measure whether or not a questionnaire is valid. The questionnaire is said to be valid if the questions in the questionnaire are able to reveal something to be measured.

In the implementation of this validity test, it is carried out by doing Item Correlation correlation by looking at the calculation results in the Corrected Item - Total Correlation column. This is the same as calculating using bivariate correlation, because they both calculate the same thing. In this test, if the calculated r value is greater than r table, then the result is valid.

Reliability Test

Reliability is a data processing process whose purpose is to determine the extent to which the measurement results of the data remain consistent. A questionnaire is said to be reliable or reliable if the answers from respondents to the statements or questions in the questionnaire are consistent or stable from time to time. Therefore, this reliability test is carried out as a tool to measure a questionnaire which is an indicator of a variable or construct.

The statistical technique used for this test uses Cronbach's Alpha coefficient.

In general, the research instrument is said to be reliable if it has a coefficient of Cronbach's Alpha $> 0,6$. If the value of Cronbach's Alpha obtained from each variable is $> 0,6$ then these variables is said to be reliable .

Classical Assumption Test

Normality Test

Analysis statistics using one sample Kolmogorof-Smirnov Test. The normality of a data can be seen if the data is normally distributed , namely by looking at the differences and also the significance figures . If the significant number is more than 5%, then the model is said to be normal.

Multicollinearity Test

The multicollinearity test was carried out with the aim of testing whether the regression model found a correlation between the independent variables. In the regression model, there should be no correlation between the independent variables. Therefore, this test is important to do so that there is no relationship between the independent variables.

This test is carried out by looking at the tolerance value and its opponent, namely the Variance Inflation Factor (VIF). The smaller the value of tolerance and the greater the value of VIF, the closer the variable is to multicollinearity . The basis of the implementation of this test is that if the value of tolerance $> 0,1$ and $VIF < 10$, then the independent variabel in the regression model does not contain multicoloniarity.

Heteroscedasticity Test

Test heteroskedastisitas a statistical test used to see happen inequality apaka variance of the residuals of the observations to other observations. The opposite of this test is homoscedasticity, which occurs if the variance from the residual of one observation to another observation remains. In regression analysis, the right model to explain it is if there is no heteroscedasticity, or a regression model where homoscedasticity occurs .

The implementation of this test is done by looking at the scatter plot graph between the predicted value of the dependent variable, namely ZPRED and the residual, namely SRESID. Detection of the presence or absence of heteroscedasticity is by looking at the presence or absence of certain patterns at points in the scatter plot graph between ZPRED and SRESID. In addition to using a scatterplot, the implementation of the heteroscedasticity test also uses the Glejser test . If the significance probability value is above the 5% confidence level, it can be concluded that the regression model does not contain heteroscedasticity.

Regression Analysis

Multiple Linear Regression Analysis

Multiple linear regression analysis is a regression analysis in which the dependent variable (Y) is explained and/or linked by more than one independent variable (X) on condition that the independent variable must be linear. This study uses multiple linear regression analysis because the independent variable in this study consists of more than two variables. The formula used for this analysis is as follows:

$$Y = + 1 X1 + 2 X2 + 3 X3 + e$$

Where:

= Constant

= Regression coefficient

e = error estimated

Y = Accountability

X1 = Competence

X2 = Commitment

X3 = Community Participation t

The value of the constant in this regression model is reflected in a , while the magnitude of the regression coefficient of each variable is indicated by 1, 2, 3. Before testing the feasibility of this regression model, the research must carry out the classical assumption test first. As explained above, the classical assumption test in this study was carried out using the normality test, multicollinearity test, and heteroscedasticity test.

Coefficient of Determination (Adjusted R Square)

The coefficient of determination is carried out to measure how far the model's ability to explain variations in the dependent variable is. The adjusted R² value can increase or decrease, according to the independent variables in the model. In the adjusted R² can also be negative, and if adjusted R² value-negative, it is considered to be zero.

Simultaneous Significance Test (Statistical Test F)

This F statistic test is used to show whether all the independent variables included in the model have a joint effect on the dependent variable. The criteria in making this test decision are by using the F value and with a significance value of 5%, the regression model is rejected and cannot be used. In addition, it can also be done by comparing the calculated F value with the F value according to the table.

Individual Parameter Significance Test (Test Statistical t)

This t statistic test is used to show how far the influence of one independent variable individually explains the dependent variable. This test is done by seeing if the number of degrees of freedom with a degree of confidence is 5%, then the hypothesis is rejected, and the regression model cannot be implemented. In other words, the significance value must be below 0.05. In addition, the statistical test t is also made by way of comparing the statistical value of t count obtained by value t according to the table.

RESEARCH RESULT

Validity Test

Validity test were performed with SPSS 21.0 showed that the correlation coefficient Pearson moment for each item questionnaire with a total score of variables for indicators that using a scale ordinal (Likert) ie Competence village officials (X 1), Organizational Commitment (X 2), Community Participation (X 3), Village Fund Manager Accountability (Y).

The validity of each questionnaire item, it is necessary to look at the Cronbach Alpha output display in the Correlated Item - Total Correlation column. If $r_{count} > r_{table}$, then the data is said to be valid, where the value of r_{table} is calculated using df (degree of freedom) analysis, namely the formula $df = n - 2$ with n being the number of respondents.

Validity test results dari all variables question as n Accountability Village Fund Management (Y), Competence Apparatus Village (X 1), Commitment Or knowl- (X 2), participation (X 3). This shows that the item or question or indicator is said to be "valid" because $r_{count} > r_{table}$ and the value is positive (at a significant level of 5 percent or 0.05) $r_{count} > 0.232$ or sig 2-tailed $0.000 < 0.05$.

Table 5 . 5 K Competency Apparatus Village (X1)

Variable	r count	r table	Conclusion
Village Apparatus Competence	0.486 - of 0 , 865	0.232	Valid
Organizational Commitment	0.346 - 0.770	0.232	Valid
Society participation	0.323 - 0.869	0.232	Valid
Village Fund Management Accountability	0.300 - 0.808	0.232	Valid

(Source: SPSS 21 Processing Results, 2021)

Based on the table presented above, it is explained that the competency variable for village officials has a correlation range between 0.486 to 0.865 and a significant level of 0.000. The measurement of the apparatus competency variable can be declared valid. So the conclusion that can be drawn is that the respondents in this study have good quality and competence.

Reliability Test Results

The results of the reliability test are a tool to measure a questionnaire. The results of the reliability test are shown in table 5.8

Table 5.8 variable reliability test

Variable	Value Cronbach's Alpha	N of items	Information
Village Apparatus Competence (X1)	0.735	13	Reliable
Kom itmen Organization (X2)	0.920	7	Reliable
Community Participation (X3)	0.904	8	Reliable
Village Fund Management Accountability (Y)	0.726	5	Reliable

(Source: SPSS 21 Processing Results, 2021)

The reliability tests carried out in this study have shown satisfactory results. dil lhat of cronbrach alpha value greater than the limit value cronbrach alpha of 0.6. So the whole pernyat aan relating to variabel competence of personnel , organizational commitment, participation m asyarakat on the management of the funds the village is reliable.

Reliability test means consistent measuring tool in measuring what to be measured. The data are considered reliable or consistent if it has a value of Cronbach's Alpha $> 0,7$. After the measurement instrument is said to be valid, then the instrument must be tested for the level of consistency of its measurement using the Cronbach Alpha value , which can be seen in the table above .

Descriptive Research Results

Descriptive statistics

The answers of the Respondent for Competence variable apparatus that has the average value average score responses amounted to 3,497 with a description of the average strongly agree with the statement submitted to the questionnaire. The answer for the organizational commitment variable is that it has an average response score of 3.653 with an average statement that strongly agrees with the statements submitted in the questionnaire. Seen from the table below tabel

Descriptive Statistics

	N	Minimum	Maximum	mean	Std. Deviation
Competence of Village Fund Management Apparatus	100	45	62	53.15	3,497
Village Government Organizational Commitment	100	20	35	28.53	3,653
Society participation Village Fund Management	100	12	40	28.75	4,949
Accountability	100	14	23	19.34	1,871
Valid N (listwise)	100				

Classical Assumption Test

Normality Test

The statistics explained that the calculation results by using test normality One-sample Kolmogorov-Smirnov test has a probability level of significance above $\alpha = 0,05$, is 0,113. The results of the normality test as presented in Appendix 5 have met the normality test requirements, namely the test results if the sig value is > 0.05 , then the normality assumption is met.

Multicollinearity Test

Statistical testing showed that all independent variables have a value of Tolerance is more than 0,1. VIF calculations have also shown the same results, namely all independent variables have VIF values below 10. So it can be concluded that there is no multicollinearity between the independent variables in this study.

Heteroscedasticity test

Heteroscedasticity test shows that the variance of the variables is not the same for all observations. Chart analysis scatterplots in this study as presented in Annex 5 shows that the points spread above and below the number 0 (zero) on the y-axis, or in other words the value of the significance of the independent variables greater than 0.05 can be concluded that the data did not happen heteroscedasticity symptoms.

Regression Analysis

Regression analysis is basically a coefficient for each independent variable. The relationship between two or more variables shows the direction of the relationship between the dependent variable and the independent variable used to test the selected hypothesis. (Ghozali, 2013 : 96). The following are the results of the data processing regression as follows:

Table 5.10 Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,568	2,160		1,189	,237
Village Apparatus Competence	,083	,034	,155	2,449	0.016
Komitmen Organizations	,185	,032	,362	5,705	,000
Society participation	,246	,024	,652	10,318	,000

(Source: SPSS 21 Processing Results, 2021
Dependent Variable: Village Fund Management Accountability)

Based on the coefficients table above, the following regression equation can be obtained :

$$Y = 2,568 + 0.083 X_1 + 0.185 X_2 + 0.246 X_3$$

Regression Equation Analysis:

- Variable Competence Apparatus village has a positive regression coefficient of 0.083 then finds that the increasing competence Apparatus village of the Accountability Management of the Village Fund also will increase and vice versa.
- Variable Organizational Commitment has a positive regression coefficient of 0.185 then concluded that the increased commitment of the Organization so Accountability Village Fund Management also will increase and vice versa.
- Variable Public Participation has a positive regression coefficient of 0.246 then finds that the increasing participation of society then Accountability Village Fund Management also will increase and vice versa.

Hypothesis test

The condition for supporting an assessment hypothesis is if the influence and/or direction of the variable is in line with the hypothesis.

Coefficient of Determination (R²)

The coefficient of determination (R²) aims to see or measure how far the model's ability to explain variations in the dependent variable. The measurement value of the coefficient of determination can be seen in the amount of Adjusted R Square taken from the summary model (Ghozali, 2013: 97). In addition, this test aims to test the level of closeness of the relationship between the independent variables on the dependent variable.

F Test (Simultaneous)

Table 5.13 ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	215,234	3	71,745	52.494	,000 ^b
Residual	131.206	96	1.367		
Total	346,440	99			

a. Dependent Variable: Village Fund Management Accountability

b. Predictors: (Constant), Community Participation, Village Apparatus Competence , Organizational Commitment

conclusion that can be drawn from the table 5:13 in the above was Variable Competence Apparatus Village, Organizational Commitment and Community Participation significant effect together (simultaneously) to the Village Fund Management Accountability variable

Individual Parameter Significance Test (t Test)

To partially test the t test is used, which is to partially test the independent variable on the dependent variable .

Table 5.11 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,568	2,160		1,189	,237
Competent i Village Apparatus	,083	,034	,155	2,449	0.016
2. Kom itmen Organizations	,185	,032	,362	5,705	,000
3. Society participation	,246	,024	,652	10,318	,000

a. Dependent Variable: Village Fund Management Accountability

Variable	Sig Value	Significance	To the conclusion
Village Apparatus Competence	0 , 016	0.05	Significant Influence
Kom itmen Organizations	0 , 000	0.05	Significant Influence
Society participation	0 , 000	0.05	Significant Influence

Table 5.11 shows that the conclusions from :

- The Village Apparatus Competence Variable has a significant positive effect partially or individually on the Village Fund Management Accountability Variable .
- Organizational Commitment variable has a significant positive effect partially or individually on the Village Fund Management Accountability Variable .
- The Community Participation variable has a significant positive effect partially or individually on the Village Fund Management Accountability Variable .

DISCUSSION

Influence of Competence of Village Fund Management Apparatus on Village Fund Management Accountability

Competent officers will produce good output in accordance with the principle of accountability, this is in line with human resource theory which states that human resources are resources that must be improved in quality and competence to become a strength. This is also in line with the theory of stewardship where the officers who serve as servants have an obligation to serve as a form of accountability, so that when making decisions in the use of village funds, they will produce the best decisions in order to provide the best service in accordance with the duties that should be an officer (Mada, et al. .,2017); (Sudiaranti, et al., 2015); (Irma 2015), so the researcher proposes a hypothesis:

Based on the processing carried out, it can be seen that the Competence of the Village Fund Management Apparatus has a positive and significant impact on the Accountability of Village Fund Management . Significant impact means that Village Fund Allocation strongly influences Village Fund Management Accountability . Statistically, these results are illustrated by the t-count value of $3.621 > 1.98$ with a sig value of $0.000 < 0.05$. While a positive correlation means that the m eningkat its competence Apparatus ur village, can increase Fund Management Accountability village , opposite the smaller Competence Apparatus ur village , then Accountability Village Fund Management will also be decreased. Partially, the contribution of the influence of Competence Apparatus ur village against Accountability Village Fund Management amounted to 15 , 18 %.

Village Fund Allocation is the proportion of funds given to villages that are intended for village communities that must be legally accountable, processes, programs, and policies. The allocation of village funds is beneficial for infrastructure related to improving education, income and public health . Village funds will make a small contribution if these funds are corrupted so that management accountability is needed. Accountability is an accountability in the use of funds so that the effectiveness of the funds used can be seen.

The Effect of Organizational Commitment on Village Fund Management Accountability

Organizational commitment is closely related to accountability. Some experts who argue that organizational commitment is a factor that affects accountability are: (Cavoukian, et al. , 2010 , 408), that organizational commitment is needed in accountability. Organizational commitment is an important element in accountability. Behnam and MacLean (2011, 49), that support for organizational commitment affects accountability standards. Roberts (2002, 664), that the organization's commitment to the public is illustrated to give the benefit of the accountability system. Br own and Moore (2001, 20), a major change can occur in accountability in an organization through a commitment to work hard rather than more on the constituents.

Theories and information that can be collected from several previous studies as a reference for the authors: Sarifudin Mada, Lintje Kalangi, Hendrik Gamaliel, Research Title: "The Influence of Competency of Village Fund Management Apparatus, Village Government Organizational Commitment and Community Participation on Accountability of Village Fund Management in Gorontalo Regency .

Basic processing that is done can be seen from the organization's commitment and significant positive impact on the Village Fund Management Accountability. Significant impact means that commitment is very strong in influencing Village Fund Management Accountability. Statistically, these results are illustrated by the t-count value of $14.234 > 1.98$ with a sig value of $0.000 < 0.05$. While a positive correlation means that the better the organizational commitment, can increase the Accountability of Village Fund Management, on the contrary the poor organizational commitment, the Accountability of the Village Fund Management will also decrease. Partially, the contribution of the effect of organizational commitment on the Management Accountability Village Fund amounted to 71 , 38 %.

Commitment is a series of concepts and principles whose purpose is to provide guidelines and the basis for carrying out work, leadership, and ways of acting. The term commitment can be applied to various organizations and has a different domain with rules and laws. The management of village funds also requires a commitment , so that the allocation is truly to things that are important, priorities, and can improve the economic level of the community. Organizational commitment must be planned, prioritized and consistently carried out, such as empowering village communities .

The Effect of Community Participation on Village Fund Management Accountability

Accountability can be strengthened through increased community participation. As the key to increase the responsiveness of government dae rah and to make development more pro-poor. As a mechanism for accountability, participation is carried out starting from evaluation to reporting (Ebrahim, 2003, 818).

The basis of the processing carried out is known through community participation which has a positive and significant impact on Village Fund Management Accountability . the effect of significant means of public participation is a factor that can download entu kan influence Management Accountability Village Fund .

Statistically, these results are reflected in the t-count value of $0.407 < 1.98$ with a sig value of $0.684 > 0.05$. While positively correlated means that the better community participation can improve the welfare of the community, on the other hand , if the community participation is bad , the welfare of the community will also decrease. Partially, the contribution of the influence of community participation on the accountability of village fund management is very minimal at 0.95 %.

Good public participation is mutual monitoring and sharing of authority so that fraud can be reduced. Fraud reduced it will be more and more funds are given to society. In addition, good participation is very useful for the administrative and decision-making processes so that time efficiency occurs in it. In the end, it will have an impact on the welfare of society.

Effect of Competence Apparatus Village , Commitment Organic ation , and Community Participation simultaneously to the Village Fund Management.

Village Apparatus Competence , Organizational Commitment, and Community Participation have a positive effect on Village Fund Management so that the hypothesis states that Accountability, Village Apparatus Competence , Organizational Commitment and Community Participation simultaneously affect Village Fund Management.

The results of statistical testing explain that in the competency variable of village officials, the actual range of village apparatus competency answers is 48 to 65, the theoretical range is 13 to 65, the actual average is 57.85 and the standard deviation is 5.744 while the theoretical average is 39. Because the average the actual average is higher than the theoretical average, so it can be concluded that the village apparatus who are respondents in this study have good competence.

Organizational commitment seen from the actual average is higher than the theoretical average, so it can be concluded that the village officials who are respondents in this study have good organizational commitment. Community participation has an actual average that is higher than the theoretical average, so it can be concluded that the participation of rural communities in this study has good community participation.

CONCLUSION

Based on the processing and analysis that has been done, the conclusions in this study are:

1. The influence of Village Apparatus Competence has a significant impact on Village Fund Management Accountability in Bulukumpa District in Bulukumba .
2. Organizational commitment has a significant influence on Village Fund Management Accountability in Bulukumpa District, Kab. Bulukumba.
3. Community participation has a significant influence on the competence of the apparatus in Bulukumpa District, Kab. Bulukumba.

RESEARCH LIMITATIONS

The distribution of questionnaires in several villages in Bulukumpa sub-district still has problems in filling out and returning questionnaires procedures. This causes the data to be processed less than optimally. So that the variables used are less able to explain its influence Accountability village fund management , and constraints other is k urangnya information that can be accessed through the official website of the village fund management Accountability is happening in the villages.

SUGGESTIONS

1. For other researchers interested in studying the titles are the same , the researchers suggest further research to be able to add and use other variables that can affect the fund management Accountability village.
2. Improving development planning such as roads with objective, measurable, and validated reports
3. Improving the performance and potential of village officials in developing Bulukumpa District .
4. Improving SOPs regarding village fund management has become a must for those responsible for making accountability reports in the use of the budget so that it is more targeted in development and budget fraud does not occur in managing village funds.

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